
Missouri Association of
School Business Officials
Board Policies and
Operations Handbook
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FOREWORD TO THE BOARD POLICIES AND OPERATIONS HANDBOOK

Terms used to refer to the Board of directors and the Association in this Handbook may vary as a consequence of the drafting of policy language at the time the policies were prepared.

The various uses of terms are understood to have a common meaning and should be interpreted accordingly. Examples of such variations for the Missouri Association of School Business Officials and the Board of directors are as follows:

Missouri Association of School Business Officials:
MoASBO, the Association

MoASBO Board of Directors:
Full Board, MoASBO Board, Board, Board of Directors

1. GENERAL INFORMATION

1.1 Mission Statement

MoASBO supports, connects, develops and advocates for school business officials in order to help their districts improve student success.

1.2 Vision

Serve as the most valued resource for school business information.

1.3 Core Values

- Model absolute **integrity**.
- Serve as a **credible** and **objective** source of **innovative** school business practices.
- Build a strong **community** of business professionals.
- **Improve** student learning.

1.4 Code of Ethics

The school business official:

1. Makes the well-being of students the fundamental value in all decision making and actions.
2. Supports the principle of due process and protects the civil and human rights of all individuals.
3. Obeys and supports the Constitution of the United States and the laws of the State of Missouri.
4. Implements the State and local boards of education's policies and administrative rules and regulations.
    - Supports the goals and objectives of the employing school system.
    - Interprets the policies and practices of the district fairly and objectively.
    - Implements, to the best of the official's ability, the policies and administrative regulations of the district.
5. Pursues appropriate measures to correct those laws, policies and regulations that are not in the best interest of public education.
6. Pursues stewardship of the district's resources, adheres to commonly accepted business practices, encourages full disclosure of relevant information, and refrains from using the position for personal gain.
7. Maintains the standards and seeks to improve the effectiveness of the profession through research and continuing professional development.
    - Actively supports professional associations aimed at improving school business management including MoASBO and ASBOI.
    - Accepts leadership roles and responsibilities when the opportunity exists.
    - Offers assistance and/or guidance to colleagues and nurtures their professional growth.
8. Honors all contracts until fulfillment or release.
9. Does not tolerate the failure of others within their district to act in an ethical manner and will pursue appropriate measures to correct such failures.

1.5 Non-Discrimination

The Association will adhere to a policy of nondiscrimination on the basis of religion, race, color, sex, national background, age, disability status, sexual orientations and gender identity, and political affiliation in all of its programs and practices.

1.6 Official Acronym

“MoASBO” is the official acronym for the Missouri Association of School Business Officials. The legal name of the organization is Association of School Business Officials State of Missouri.

1.7 Official Logo

This logo may be used on MoASBO stationery, membership cards, application blanks, publications, and on certain jewelry and other related items. The executive dfiirector is authorized to expand the use of the MoASBO logo through the sale of additional related items.

- **Exhibitor or Sponsor use of MoASBO logo**
  Occasionally MoASBO sponsors may have written contracts with MoASBO specifying preapproved use of the MoASBO logo. Any use of the logo must have approval of the Executive director.







2. GOVERNANCE

2.1 Board of Directors Purpose and Role

The general role of the MoASBO Board of Directors is to help establish and pursue the purpose of the organization as stated in the Articles of Incorporation and the mission as established and revised from time to time by the Board. The Board of directors will carry out the Association membership's will as described in the Constitution and By-laws.

The Board of directors is the governing board of the Association. It has the authority to:

- Execute its duties in meeting the Association's goals.
- Employ an executive director.
- Develop and adopt policies, procedures and the budget.

2.2 Officers and Directors

The duties of the officers and directors of the association are specified by MoASBO's Constitution and Bylaws. Consequently, Constitution and Bylaws can only be altered by a vote of the membership.

2.3 Apparent Authority

It is the policy of the Association that any communication on its behalf should be official at the direction of the president, Board or executive director. Neither verbal nor written statements will be made that conflict with MoASBO position or policy. Leadership should understand that by virtue of their position, any statements may be perceived as official and made on behalf of the organization.

To control official communications, stationery will be used by the elected president and staff only, unless authorized by the executive director and/or president.

Regional groups may not sign contracts nor create debt for the Association without specific authority.

2.4 New Board Member Orientation

New board members will participate in orientation and training so they can understand the board's functions, policies, and procedures in order to best represent and govern the organization. The executive director shall have the primary responsibility for new board member training.

The executive director and president will meet individually with new board members to discuss board operations and answer any questions the new board member may have.Each new board member will receive a board leadership packet, which is to be updated annually.

The orientation will cover various topics, including but not limited to the following:

- Articles of Incorporation
- Constitution and Bylaws
- Policy and Operations Handbook
- Annual Budget
- Planning Calendar

2.5 Board Meetings

All Board actions will be taken only in official board meetings that are called, scheduled, and conducted according to the Constitution/Bylaws and policies.

Robert's Rules of Order will be followed in all instances.

2.6 Preparation for Meetings

- **Agendas**
  The board will focus on a strategic plan that addresses the organization's vision and mission. Board meeting agendas will reflect this focus.

  The agenda for board meetings will be prepared jointly by the executive director and the executive committee. The agenda and meeting materials will be communicated to board members so as to be received at least seven days prior to a scheduled board meeting.

  Board members who wish to place an item on the agenda should contact the president or executive director at least 14 days prior to the board meeting. If an item is not submitted to the president or the executive director at least 14 days in advance, the president may elect to delay discussion and/or decision making on the item. In any case, final decision about whether or not an item is placed on the agenda of a board meeting rests with the president, except where a majority of the board votes to override the president's decision.
- **Adequate Information to Precede Action**
  Except in emergencies, the board will not decide upon any considered question before examining and evaluating all information. The executive director will have the opportunity to examine and evaluate all information and recommend action before the board makes a decision.

2.7 Board Meeting Minutes

The executive director's administrative assistant will prepare the minutes of all regular and special meetings of the Board of directors and other meetings the board may specify. He/She will carefully record all motions, the names of those who make and second the motions, and the results of the vote on the motion.

The minutes of all meetings will be approved by the board as one of the first acts of the regular meeting. The original minutes and attachments will be maintained in an orderly and readable manner. Minutes up for approval will be distributed to the board prior to the next board meeting. Once approved, minutes will be available on the MoASBO website.

2.8 Visitors to Board Meetings

Due to the nature of the Association's business, it may be necessary for individuals other than elected Board members to attend regularly scheduled board meetings. The board will welcome outside visitors and encourages input from various associations, companies, societies, and members. To accommodate requests from non-board member individuals who wish to attend board of directors' meetings, the following procedures must be followed:

- An individual must make his/her desire to attend a board meeting known either to a board member or the executive director. If the board receives the request, they should advise the

executive director of it.

- The executive director will confirm the visitor's request to attend a board meeting by providing the visitor with the date, time, and location of the board meeting.
- Visitors will be responsible for all expenses to the meeting destination, including airfare, lodging, and meals. MoASBO will not pay visitor expenses unless prior arrangements are made.
- Visitors may attend only as observers unless prior arrangements have been made to have an issue discussed.
- Visitors who wish to discuss an issue before the board must deliver to the president his/her written request along with supporting materials at least 45 days prior to the board meeting. The request must explain the issue's purpose so that adequate agenda time can be scheduled.
- The president will provide the visitor with written acknowledgement if an issue will be placed on the agenda and how much time will be allowed for it.

2.9 Board Member Expectations and Professional Obligations

It is understood that members of the MoASBO Board have received support and approval from their school district prior to taking office. While extenuating (urgent or emergency) circumstances might arise, Board members are expected to:

- Be familiar with the MoASBO Constitution, By-Laws and Board Policies.
- Be informed on MoASBO issues in order to represent the total membership and be an ambassador for the association.
- Attend board meetings in their entirety. Review meeting materials in advance and come to board meetings prepared for active participation in discussions and decisions.
- Attend the annual spring conference and participate as a presenter and/or session moderator. Visit MoASBO conference exhibits and help serve as a business sponsor concierge. Board member spring conference registration shall be paid for by the Association.
- Attend at least one of the other MoASBO conferences.
- Support and promote MoASBO and its programs and services. Become involved with regional groups to serve as ambassadors for MoASBO and as a communication liaison between MoASBO and its regional affiliates.
- Be a member of ASBO International.

2.10 Representation of the Association

The executive director and/or president will represent, or see that the Association is represented, before various state agencies and commissions whose decisions have a direct impact on local school financial affairs. Members of the board may be assigned by the president to represent the Association.

The executive director and/or president will serve as official spokesman for the Association on a day-to-day basis, representing it before various state agencies and commissions, and other public and private bodies.

The Association will cooperate with other groups and organizations to further goals of mutual

interest.

2.11 Conflict of Interest Policy

Persons covered by this policy must avoid both actual and apparent conflicts of interest that would interfere with their ability to discharge their fiduciary responsibilities to MoASBO.

A conflict of interest arises when a person in a position of authority over the Association may benefit financially from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with whom the person is closely associated. This policy is focused upon material financial interest of, or benefit to, such persons.

The term “conflict of interest” includes, but is not limited to, circumstances where a volunteer leader, or a member of his or her immediate family:

- has any financial or other proprietary interest in any entity supplying (or seeking to supply) goods or services to MoASBO;
- receives any substantial benefit from a third party as a result of that party's past, present, or future business relationship with MoASBO;
- receives any substantial financial benefit from a pending decision of MoASBO; or serves as an officer, director or committee member of any competing
- organization, i.e., any nonprofit or business enterprise whose purposes, products, and/or services compete with those of MoASBO.

MoASBO expects its elected leaders, volunteer leaders and staff to follow ethical standards, to be in compliance with all laws, and to avoid any conflict of interest, or appearance of such, including having their titles or affiliation used to publicize personal or company activities, programs, or events (especially those conducted for private profit).

Full disclosure, by notice in writing, shall be made to the executive director and president in all conflicts of interest, including but not limited to the following:

- A board member is related to another board member or staff member by blood, marriage or domestic partnership.
- A board member or their organization stands to benefit from a transaction with MoASBO or receives payment for any subcontract, goods or services other than as part of his/her regular job responsibilities or as reimbursement for reasonable expenses incurred.
- A board member is a member of a governing body of a contributor to MoASBO.

Persons covered by this policy will annually disclose or update to the president of the board of directors on a form provided by the organization their interests that could give rise to conflicts of interest, such as a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.

2.12 Board Governance Leadership Development

Because poor governance costs more than learning to govern well, the board will invest in its governance capacity. Board skills, methods, and supports will be sufficient to assure governing with excellence. Training and retraining will be used liberally to orient new members, as well as to maintain and increase existing members’ skills.

To foster leadership development, MoASBO shall provide for the following opportunities:

- Actual and reasonable expenses for all MoASBO board members to the ASBO Leadership Conference, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this conference.
- Actual and reasonable expenses for the past president, legislative committee chair and one other person to the AASA-ASBOI Legislative Conference, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this conference.
- Actual and reasonable expenses for the president to the ASBO Eagle Institute, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this conference.
- Registration and lodging expenses for all MoASBO board members to the MSBA Annual Fall Conference, budget permitting.

2.13 Confidentiality

Board members must respect the confidentiality of records, contracts, discussions, and decisions. Any documents provided to the board are for governance purposes and should be considered confidential. In most cases, the only public records in the organization are the IRS Letter of Determination, the IRS Application for Exempt Status, and the IRS Information Return (Form 990), and board meeting minutes.

2.14 Executive Director

The board will establish and maintain a current job description for the position of executive director. Selection of an executive director of MoASBO shall be the sole responsibility of the board of directors. The board shall determine the procedure and criteria for selection at the time an opening occurs. The board of directors will approve the selection of the executive director at a scheduled meeting or through electronic means.

The board's sole official connection to the operational organization, its achievements and conduct will be through a Chief Executive Officer, titled Executive Director.

The executive director is appointed by the Board of Directors and is an ex-officio, nonvoting member of both the board of directors and the Executive Committee. The executive director will carry out the following responsibilities:

- Serve as Chief Executive Officer and administrative representative of the Association, administering and coordinating all activities of MoASBO, and implementing all decisions of the board of directors.
- Employ and administer an office staff for positions approved in the annual budget and be responsible for staff supervision and settling grievances and personnel problems.
- Ensure that the Executive Committee and/or the board of directors are fully informed of MoASBO conditions and activities and offer recommendations as deemed necessary.
- Plan, formulate, and recommend for board approval basic programs designed to further MoASBO's objectives.
- Prepare an annual budget to meet the estimated needs for the ensuing year, and administer the budget as approved by the Executive Committee and/or the board

of directors.

- See that MoASBO complies with all statutory laws, the Bylaws, and the Policy Manual.
- Establish and maintain working relationships with other organizations and the general public to enhance the position of MoASBO and its constituencies in accordance with MoASBO policies.
- Carry out all other assignments as delegated by the Executive Committee or the board of directors.

Evaluation of the Executive Director

The board of directors will conduct a biennial evaluation of the executive director. The evaluation will take place before or after the regularly scheduled meeting in June. The president and executive committee will take primary responsibility for reviewing the evaluation instrument and process. All board members shall have the opportunity to provide input and communicate their views on the executive director's performance.

The executive director is the board's only link to operational achievement and conduct, so that all authority and accountability of staff, as far as the board is concerned, is considered the authority and accountability of the executive director. The evaluation of all Association staff is the responsibility of the executive director.

2.15 Board Self-Evaluation

The board will annually discuss and evaluate its own performance. This process may be done formally or informally at the discretion of the president.

2.16 Annual Calendar

The executive director will develop and maintain an annual master calendar for planning purposes. This calendar will include meeting dates of the board of directors and the Executive Committee, as well as regional meetings, ASBO-sponsored continuing education workshops, seminars, training courses, and any other events of interest and/or importance.

2.17 Legislative Lobbying Efforts

The executive director will represent MoASBO and serve as a member of the School Administrators' Coalition (SAC) and the Better Schools for Missouri governing board in order to provide information regarding legislation to members and appropriate individuals, agencies, commissions, associations and other organizations as requested to increase the awareness of the impact of anticipated legislation, rules, and regulations.

3. FISCAL AND BUSINESS OPERATIONS

3.1 Budget

The executive director will be responsible for development of MoASBO's annual budget based on a July 1 to June 30, fiscal year. The Board of directors has final approval of the MoASBO Budget.

The executive director will present a proposed budget to the board no later than its June meeting each year for the fiscal year which begins the following July 1. The board will approve the budget no later than its June meeting, unless the President elects to do otherwise.

After the budget is established, it is the responsibility of the executive director to keep the board informed of any significant deviations that occur from the approved budget. This will be accomplished by including a summary of revenues and expenditures in the materials for every board meeting. Any board member who has a question or concern about a budget issue may contact the president or executive director directly or may raise the issue at a Board meeting.

The Executive director must seek approval from the board of directors for budget modifications during the year if any purchase, expenditure, or shortage of revenues changes significantly from the approved budget. However, any proposed un- budgeted expenditure exceeding $1000 must be discussed with the president. The president may, at his/her discretion, approve the expenditure or submit the matter to the full board for consideration.

3.2 Accounting and Reporting

The Association treasurer will report at each regular meeting of the board on the financial affairs of the Association.

A financial review will be conducted on an annual basis to review the financial statements and to issue the financial review report.

3.2 Disbursement of Funds

All money received by MoASBO shall be disbursed only for the purposes for which they are collected or received. No check will be drawn or order for payment issued unless there is sufficient money in the proper fund for payment.

The Association will only pay for goods or services that are authorized by the executive director.

The account specialist or designee will prepare and present to the executive director and treasurer a list of bills for approval authorizing payment from MoASBO funds. Such lists will be supported by appropriate documentation (such as invoices, approved purchase orders and reimbursement forms) or shall be in accordance with salaries and salary schedules approved by the board.

Checks will be signed-by the executive director pursuant to approval by executive director and Treasurer. ACH transactions will be processed by the finance manager. The board authorizes the signature of the executive director on invoices and/or checks. Signatures on any other documents other than those designated herein are not authorized to bind and/or obligate MoASBO unless expressly approved by the board.

3.3 Employee Payroll

MoASBO has established employee payroll, bi-weekly dated every other Friday (utilizing general bank procedure regarding posting as needed due to weekends/holidays).

3.4 Financial Accountability

A detailed check listing will be provided to the board treasurer, along with the financial statements by the 15th of each month following month end. A detailed check listing and quarterly financial statements will be provided to the entire Board by the 15th of month following each quarter end. The check listing shall show the depository or investment account upon which the check is drawn. It shall also specify the amount paid; to whom, from what funds and for what purpose payment is made; the date of the payment; and the number of the check/transaction.

The executive director, treasurer and finance manager will have authorized online access to VIEW all MoASBO bank accounts and pcard statements on demand.

Procedures and processes to address reasonable segregation of duties and internal controls within available individual responsibilities have been established:

- **Processes for payment of bills, written payment process and credit/P-card**
  - Once per pay period
    1. Finance manager sends list to the executive director and treasurer for review and requests payment approval for items in the list. Amounts should be within the current budget, except where otherwise noted.
    2. The executive director and treasurer respond with written approval or questions. This provides a paper trail and documentation.
    3. If a check is required, the executive director signs the check. If the payment can be made with credit card, the finance manager makes the payment.
    4. All payments to MoASBO staff and board of directors are made electronically.
- **Reporting process**
  - Once a month
    The finance manager sends a full financial statement for the month with detailed General Ledger to the treasurer and executive director.
  - Once a quarter
    The finance manager sends full financial statement for the quarter with detailed General Ledger and check listing to the entire board. A financial report is presented at board meetings.

3.5 Purchasing Cards

The purpose of this procedure is to provide a process for the use of purchasing cards. The use of purchasing cards has been proven to be a cost-effective method of obtaining supply and service items for the organization. Approved travel and training costs may also be handled best through the purchasing card process.

The purchasing card will be used only when:

1. The items and/or services to be purchased are for the official use of the MoASBO.
2. The types of items and/or services to be purchased are those established by the executive director and approved by the board.

The purchasing card can be used for:

1. Individual purchases of less than $1,000.
2. Individual purchases exceeding $1,000 ONLY IF authorized in writing by the executive director in advance. A copy of the written approval will be attached to the purchasing card reconciliation for audit purposes.
3. Utilities.
4. Contractual items.
5. Travel expenses.

Requirements for issuance of a purchasing card:

1. Employee (cardholder) must sign documentation verifying agreement to conditions of use.
2. The treasurer and executive director will determine the purchasing authority of MoASBO employees and sign the enrollment form indicating approval.
3. The executive director will review the enrollment form and process it for issuance of a procurement card to the employee.
4. The executive director is to be notified immediately when a card is lost or stolen.

Requirements for use of a purchasing card:

1. The cardholder will retain copies of vendor receipts/invoices and/or records of orders. Original vendor's receipts and/or records of orders will be sent with monthly Mastercard information to the purchasing card coordinator.
2. The cardholder will ensure that sufficient funds are available to pay for every purchase.

Suspension of Purchasing Cards

Purchasing cards will be suspended under the following situations:

1. Proper documentation (receipts/invoices) is not turned in to support the purchasing card statement at the statement end date or within the next statement cycle (approximately one month).
2. Tax refunds are not credited back within the next statement cycle (approximately one month).

Suspended cards will be reinstated when such issues are resolved.

3.6 Depository of Funds

The executive director will recommend for Board approval a bank- or banks- to serve as the depository of Association funds. Deposits will be managed to ensure all deposits are within FDIC limits.

3.7 Reserve Fund

Given the need for stability in funding MoASBO's office operations and services to its members, it is important that MoASBO have a reserve fund – defined as undesignated net assets – sufficient to sustain the organization in the event of a reduction in its revenue sources.

Based on industry standards for associations, MoASBO's reserves should fall in the range of six months of annual expenditures based on the prospective budget.

If the reserves do not fall within the above specified range, the executive director will discuss the matter with the Board during the annual budget development process.

3.8 Investment of Funds

The Executive director is responsible for managing and investing the liquid assets of the association. Authorized investments are as follows:

1. Bonds, bills or notes of the United States, or obligations the principal and interest of which are fully guaranteed by the United States Government;
2. Certificates of deposit issued by any state or national bank organized and authorized to operate a bank within the United States of America and insured by the FDIC;
3. Commercial paper rated prime at the time of purchase and maturing not more than 270 days from date of purchase;
4. Certificates of deposit or share certificates of state or federal credit unions organized and authorized to operate within the United States of America;
5. Securities issued or guaranteed by agencies or instrumentalities of the United States Government;
6. United States Government or federal agency obligation repurchase agreements.
7. Bankers' acceptances issued by a bank that is a member of the FDIC;
8. Investment pools, as authorized by the Surplus Funds Investment Pool act, composed entirely of instruments that are legal for direct investment by the association as indicated in items 1-7 above.

The Executive director, in determining the best investment, shall combine four factors: (1) safety of the investment instrument (2) quality of the investment instrument, (3) interest rate available, and (4) accessibility of funds on short notice. Only prime one or two commercial paper shall be considered.
The Executive director is authorized to invest and sell any and all liquid asset accounts/instruments to manage cash flow and pay legal commitments of the association.

Interest from investments shall accrue to the fund from which the investment was made, except as noted upon receipt, i.e. president scholarship interest deposited in general account to fund scholarship.

The Executive director shall assume the responsibility of developing cash flow patterns for all funds in order to determine the availability of funds for investment. The Executive director shall report at each board meeting to the Board on the status of all investments.

3.9 Travel and Expense Reimbursement

Board members shall be reimbursed by MoASBO for the following expenses associated with the performance of their responsibilities:

- Mileage to and from board meetings, at a rate set by the IRS
- Annual spring conference registration
- Other actual and reasonable expenses as approved by the executive director and president.

MoASBO committee members shall be reimbursed by MoASBO for mileage to and from certain committee meetings a rate set by the IRS:

- Annual committee planning meeting
- Board meetings where they are presenting reports

The executive director shall be reimbursed for the following meeting or conference expenses associated with the performance of his/her responsibilities:

- National and regional meetings of the Affiliate Executive director's Group (AEDG). Actual and reasonable expenses, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this meeting. Registration for the Executive director's spouse/guest will also be reimbursed for the AEDG national meeting.
- ASBOI Annual Meeting. Actual and reasonable expenses for the Executive director and spouse/guest to the ASBO Annual Meeting, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this meeting.
- Eagle Institute. Actual and reasonable expenses, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this meeting.
- ASBOI Executive Leadership Forum. Actual and reasonable expenses, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this meeting
- AASA and ASBOI Legislative Conference. Actual and reasonable expenses, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this meeting.
- ASAE conference and workshops. Actual and reasonable expenses, budget permitting. This shall include the cost of travel, meals, lodging, and registration associated with this meeting.
- Other state conferences or meetings that include, but are not limited to: DESE, MSBA, MASA, MOSPRA, MUSIC, MARE, SAC and one other state ASBO conference.
- The executive director and MoASBO staff shall be reimbursed by MoASBO for the following expenses associated with the performance of their responsibilities:
    - Mileage to and from board, committee, and regional group meetings, at a rate set by the IRS.
    - Other actual and reasonable meeting and conference or professional development expenses, as approved by the board in the annual budget.

3.10 Scholarships and Awards

- **Business Official and Support Staff Members of the Year**
  MoASBO will recognize two outstanding members, as determined by the process established by the Recognition Committee, at the annual Spring Conference:
    - Business Official of the Year – shall receive a $1000 Bryan Blankenship Scholarship Award for the purposes of registering and attending the ASBOI Annual Meeting and Expo, ASBOI Leadership Forum, ASBOI Legislative Advocacy or Eagle Institute within 18 months of receiving the award. Funds for the scholarship shall come from the Blankenship fund and/or the operating fund and Blankenship fund.
    - Additionally, a student from his or her school district shall receive a $2000 scholarship, funded by a business partner, for the purposes of tuition or books/technology. Application for the student scholarship shall follow the process established by the recognition committee.
    - Support Staff Member of the Year – shall receive complimentary Spring Conference registration and lodging for the next year's conference.

  Time line for BOY and SSMOY
  December– Nomination forms posted
  February – Deadline for nomination forms to be submitted
  March – Recipients presented to Board
    - The director contacts all nominees and informs them of committee's selections
    - Board president contacts recipients
    - Exec. director contacts superintendents in recipients' districts

- **Emerging Leader Award**
  In recognition of an Active member, with five years or fewer, MoASBO recognizes business officials who demonstrate a commitment to professional learning and continuous improvement. This award aligns with the ASBOI's Emerging Leader Award. The recipient receives recognition at the Annual Spring Conference.

- **MoASBO Hall of Fame**
  The Missouri ASBO Hall of Fame is created to honor members who have performed significant and lasting actions that have had a statewide impact on the growth, status, and advancement of the mission of MoASBO.

  Nominations for the Hall of Fame may be received from the Executive Director or members of the Board of Directors, as deemed appropriate. These may or may not be on an annual basis. Inductees will be announced at the annual spring conference and receive honorary lifetime Emeritus membership. (established 2023)

- **President's Scholarship**
  MoASBO will maintain a scholarship fund for the purpose of issuing a scholarship (s) to a senior high school student (s) graduating from the President's district of employment. The recipient will be determined per the process established by the Recognition Committee. The president will name the individual(s) during a general session at the Spring Conference.

  The scholarship is funded from the golf tournament profits and funds from the President Scholarship fund interest. The President Scholarship corpus will be held in perpetuity for the sole use of providing scholarships to a Missouri student(s). If MoASBO should disband, the monies contained within this scholarship fund will be treated as all other funds within the MoASBO treasury.

- **School Finance and Operations Certification fee reimbursement**
  As part of MoASBO's support of cohorts and individuals preparing for professional accreditation through mentoring and scholarships, MoASBO would reimburse individuals and school district cost of the SFO application fee ($550) upon successful completion of exam, effective July 1, 2020.

  -Must be an active MoASBO member for three consecutive years.

  -Must present verification/receipt of application fee payment.

- **Spring Conference Scholarship**
  Through scholarships, discounted fees and other relevant means, MoASBO encourages practitioners to improve and enhance their skills. As such, the spring conference registration fee will be waived for two first-time attendees (1 superintendent and 1 non-superintendent), budget permitting. A random drawing will be conducted of those conference registrants and the fee will be reimbursed.

- **Past President Active Membership Dues**
  In recognition of service to MoASBO, annual active membership dues will be waived for the past president until his/her official retirement from the public school system, budget permitting. (effective July 1, 2020 for all non-retired past presidents)

- **Emeritus Dues for Mentors**
  In recognition of their service and support to MoASBO, annual emeritus membership dues will be waived for retired members participating in the mentorship program, budget permitting.

3.11 Insurance Coverage

At a minimum, the organization will maintain policies for the following types of insurance coverage:

- **General Liability Insurance**
  The Executive director will negotiate and recommend general liability insurance to the Board of directors for approval. This insurance should be sufficient to protect the Association's assets from general exposure.
- **Directors and Officers Liability (D&O) Insurance**
  The Executive director will negotiate and recommend D&O insurance to the Board of Directors for approval. The coverage should protect the Board of directors, committee chairs, and the Executive director from liability and legal defense costs associated with the actions and decisions of the Board of directors.
- **Fiduciary Bond**
  Employees handling money will be covered by a fiduciary bond or employee dishonesty bond.
- **Convention Cancellation Insurance**
  As applicable, the executive director will negotiate and recommend convention cancellation insurance to the board of directors for approval. This coverage should protect the Association in case of cancellation of a convention, conference, trade show, or other vital meeting.

3.12 Contract Approval

The executive director has the authority to sign contracts for goods and services needed to maintain efficient and effective operations that are consistent with budgetary appropriations.

The executive director will present to the Board a report with the Annual Financial Review on all self-executed contracts with a duration of more than 12 months.

3.13 Lease Space

The executive director is authorized to lease space as required for the effective and efficient operation of the Association, consistent with budgetary appropriations.

3.14 Record Retention

This Document Retention and Destruction Policy of the Missouri Association of School Business Officials identifies the record retention responsibilities of staff, volunteers, and members of the Board of directors for maintaining and documenting the storage and destruction of the Association's documents and records.

- **Retain permanently:**
  - Governance records – Charter and amendments, Bylaws, other organizational documents, governing board and board committee reports including minutes, agendas, staff reports, correspondence.
  - Policies, fiscal financial reports, gift and contribution records, adopted budget, year

end ledgers, payroll year-to-date annual summary,

- **Retain for ten years:**
  - Tax records – Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, files related to tax audits.
  - Intellectual property records – Copyright and trademark registrations and samples of protected works.
  - Financial records – Audited financial statements, attorney contingent liability letters.
  - Employee/employment records – Employee names, addresses, social security numbers, dates of birth, INS Form I-9, resume/application materials, job descriptions, dates of hire and termination/separation, evaluations, compensation information, promotions, transfers, disciplinary matters, engagement and discharge correspondence, (retain for all current employees and for ten years after departure of each individual).
- **Retain for five years:**
  - Lease, insurance, and contract/license records – Software license agreements, vendor, hotel, and service agreements, independent contractor agreements, employment agreements, consultant agreements, documentation of basis for independent contractor status, and all other agreements (retain during the term of the agreement and for five years after the termination, expiration, non-renewal of each agreement).
  - Accounts payable records, banking and investment records, employee time sheets, work assignments and schedules, wage and tax statements.
- **Retain for one year, following audit:**
  All other electronic records, documents and files – Correspondence files, publications.

4. PROGRAMS AND SERVICES

4.1 Continuing Professional Education (CPE) for CPA's

CPA's attending MoASBO workshops will be provided CPE's, certified by the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing education on the National Registry of CPE sponsors.

4.2 Continuing Professional Education (CPE) Retention of Records

Continuing professional education is required for CPAs to maintain their professional competence and provide quality professional services. CPAs are responsible for complying with all applicable CPE requirements, rules, and regulations of boards of accountancy, as well as those of membership associations and other professional organizations.

The Statement on Standards for Continuing Professional Education (CPE) Programs (Standards) is published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) to provide a framework for the

development, presentation, measurement, and reporting of CPE programs.

In accordance with those Standards, as a CPE program sponsor, MoASBO will retain adequate documentation (electronic or paper) for a minimum of five years to support our compliance with these standards and the reports that may be required. Information to be retained includes copies of program materials, evidence that the program materials were developed and reviewed by qualified parties, and a record of how CPE credits were determined. Group live CPE program sponsors must retain the program outline, agenda, speaker notes or other documentation that evidences the element of engagement related to course content during each credit of CPE planned for the group live program.

The following documentation elements shall be included:

- Records of participation
- Dates and locations
- Author/instructor, author/developer, and reviewer, as applicable, names and credentials
- For the CPA and tax attorney acting as an author/instructor, author/developer, and reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained
- Number of CPE credits earned by participants
- Results of program evaluations
- Program descriptive materials (course announcement information).

4.3 Refund Policy

For MoASBO events, a refund - minus a $50.00 processing fee—in accordance with printed registration and refund schedules applicable to each event —may be available when adequate written notice is submitted to the Association, and at the discretion of the Executive director.

4.4 Safety, Security and Anti-Harassment

MoASBO is dedicated to providing a safe, hospitable, and productive environment for everyone present at our events, regardless of ethnicity, religion, disability, physical appearance or gender. It's important to remember that a community where people feel uncomfortable or threatened is not a productive one. Accordingly, MoASBO prohibits intimidating, threatening, aggressive or harassing conduct during our conferences, workshops, regional chapter meetings or other events created by MoASBO or its regional chapters.

Application - This policy applies to attendees, speakers, staff, volunteers, and exhibitors (participants). Conference participants violating these rules may be sanctioned or expelled from the event, at the discretion of the MoASBO Executive Committee. We value the time and effort of those who attend MoASBO events and want to make their experience as productive and stimulating as possible. All attendees should feel comfortable and not fear for their personal safety.

Scope - Harassment of any participant at a MoASBO event will not be tolerated in any form. Harassment includes, but is not limited to, any of the following directed to an attendee or group of

attendees whether public or not:

- offensive verbal comments related to ethnicity, religion, disability, physical appearance, gender, or sexual orientation
- inappropriate slurs, sexually suggestive language or derogatory comments
- deliberate intimidation, stalking, following, harassing, photographing or recording
- sustained disruption of presentations or personal conversations
- inappropriate physical contact.

Compliance

1. Any participant who is asked to stop any harassing behavior is expected to comply immediately.
2. If a participant is being harassed, and the harassment behavior continues after a clear request to cease the harassing behavior, or a participant has observed a threat to the safety and security at a MoASBO event, the participant should immediately contact the MoASBO Executive Committee, Executive director or staff with the specifics of the incident by email or text.
3. If a complaint is reported to staff, the staff member shall report it to the Executive director immediately. If a complaint is reported to the Executive director, the Executive director shall report it to the Executive Committee immediately. If the complaint is reported to a member of the Executive Committee the officer shall report it to the other officers and to the Executive director immediately.

Penalties

1. If a participant engages in harassing behavior, the MoASBO Executive Committee may take any action they deem appropriate, ranging from a simple warning to the offender to expulsion from the event and prohibiting participation in future events.
2. The Executive Committee will hold a meeting as soon as possible, but no later than 24 hours after a complaint has been filed, to determine any appropriate remedy or sanction.

Notice Prior to Events

MoASBO will identify security contact information in the materials created for events for participants to use if necessary. If there is no onsite security, then MoASBO will provide contact information for the appropriate local law enforcement agency.

If the event is hosted by a school district, career and technology center, intermediate unit or charter school this notice shall not be required.

4.5 Member Privacy

The Association respects the privacy of members and takes appropriate precautions to safeguard personal information. The data collected in surveys, registrations, and feedback forms is used only for the following purposes:

- To process member requests for information, show registration, or other services.
- To keep members informed of upcoming activities or important news.

- To request information from members about how the Association can better serve member needs.
- To keep members informed of legislative action or impeding action.

Since the names, titles and email addresses of members is generally available public information, MoASBO feels it is not inappropriate to provide this information in response to requests under certain circumstances.

- As a membership benefit, Executive and Premier business members are provided with a membership directory. Some conference sponsors business members are provided with a list of conference attendees, as part of their sponsorship package.
- However, notwithstanding the conditions and processes established above, MoASBO retains the right to refuse to provide a copy of mailing labels or electronic files containing such information to any person or entity. Providing this information is at the sole discretion of MoASBO via the Executive director.

As a MoASBO membership benefit, members may be able to link to other Web sites of relevant interest through MoASBO's web site. While it is hoped those sites share the Association's high standards and respect of privacy, MoASBO cannot be held responsible for the content or the privacy practices utilized by these sites.

4.6 Third-Party Relationships for Products and Services

In general, MoASBO will not endorse a specific product or service. A promotion or offering of a product or service should not imply the Association's endorsement or suggest or require the exclusive use of a product or service a company offers.

In the event MoASBO partners with a third party to offer a product or service, there will be no expectation for school districts to contract for these goods/services; they will be expected to follow their process for soliciting bids, contracts, etc.

The Association's mission, governing documents, and strategic plan will guide the relations established with third parties. MoASBO will approach any requests to enter into such a relationship with caution, care, and in accordance with the following principles:

- The relationship must preserve or promote trust in the Association.
- The relationship must maintain Association and board objectivity.
- The Association has all rights to review any promotional materials and editorial content regarding itself as prepared by the company.
- The relationship must provide benefit to MoASBO members, as well as to the Association itself.
- The relationship will be put in writing and reviewed annually by the board of directors or an appointed committee.
- The relationship must not injure other members of the Association.
- The Association will not be an agent for the affinity/corporate partner company; it will remain independent and have no liability for the affinity/corporate partner company's activities.
- It will be determined if the relationship is exclusive or if multiple relationships will be considered.

- The board and staff will consider a process of comparison, due diligence, and open records when considering any relationship with an outside party.
- The relationship will be put in writing and reviewed annually by the board of directors or an appointed committee.

Appropriate situations in which MoASBO could consider an organizational partnership for goods and services for school districts include:

1. A situation in which MoASBO partners with some entity, another non-profit, state government, or a for-profit corporation, to create or offer a product or service that will be made available to school districts. MoASBO will engage in these types of activities in order to provide goods/services to school districts which are not otherwise being offered to school districts, or which can be offered more efficiently, more effectively, and/or less expensively through such a partnership. The entity will be thoroughly vetted prior to entering into this type of partnership. There will be no expectation for school districts to contract for these goods/services; they will be expected to follow their process for soliciting bids, contracts, etc.
2. A situation in which MoASBO is asked to give its "stamp of approval" to a product, but for which MoASBO receives no royalty or fee. Such endorsements will normally be restricted to products and services offered by other non-profit organizations such as MASA, MARE, MSBA, etc. The Board of directors will make decisions relative to such requests on a case-by-case basis. MoASBO will not make this type of endorsement for commercial products or services.

4.7 Suitcasing and Outboarding

MoASBO values our relationship with business partners and conference sponsors. Consequently, we seek to protect the investment of our exhibitors and sponsors to ensure their success at our conferences.

MoASBO's business partners, event sponsors, and exhibitors invest significant financial and other generous resources in the planning and hosting of their on-site booth spaces and/or sanctioned activities.

Therefore, MoASBO strictly prohibits "suitcasing" or "outboarding" by persons who conduct business at the conference and do not have an exhibit or sponsorship investment at the conference. For the purposes of this policy, the following definitions will be applied:

- SUITCASING is defined as any activity designed to solicit or sell products/services to attendees of a meeting, conference, or event without the proper authorization via the event organizer, or in ways that violate the rules of the event or exhibition. It can also refer to non-exhibiting/non-sponsoring companies or individuals who go to conferences as an attendee and solicit business in the tradeshow aisles, session rooms, or hotel lobbies and common areas.

- OUTBOARDING refers to non-exhibiting/non-sponsoring companies or individuals that host meetings, events, or demos, etc. outside of the exhibit hall, such as in hospitality suites, restaurants, or public places in close proximity to the conference, and encourage conference attendees to leave the conference to attend their events. MoASBO considers outboarding to be unethical business conduct and will not be condoned nor tolerated.

MoASBO provides permission for registered exhibitors to market their products and services within exhibit spaces. Only MoASBO may provide permission for sponsors to market outside of those designated areas. Attendee registration is intended for practitioners of school finance and operations. We welcome an interactive environment and encourage attendees to network and discuss ideas. To cultivate this learning environment, attendees are not permitted to solicit other attendees or distribute marketing/promotional materials.

Consequences of Suitcasing or Outboarding

- Any attendee or company who is observed to be suitcasing or outboarding will be given a warning and asked to stop their activity. Companies/attendees who do not comply will be asked to leave the conference immediately and may be prohibited from attending future MoASBO meetings and conferences. Companies may be prohibited from registering for the business partnership program.

- MoASBO reserves the right to shut down on-site events, including meetings and demos, if the event is found to be in violation of this policy and does not have prior authorization from MoASBO to take place.

- Companies that do not have an exhibit or sponsorship investment at the conference will be excluded from MoASBO's hotel room block for the conference. If these individuals register for hotel rooms at the conference, they will be asked to cancel the reservation, as space is limited and priority should be given to conference attendees and presenters.

- MoASBO reserves the right to suspend partnership for one year with companies who violate this policy, with the hope of re-establishing a partnership in the future. A letter of explanation will be sent, explaining the violation and resulting consequences.

MoASBO asks that attendees do not engage with individuals who are involved in Suitcasing or Outboarding activities. We ask attendees to decline invitations that conflict with official MoASBO activities and programming and to report violations to MoASBO staff or a board member.

5. COMMITTEES

The Board of directors will identify a standing committee structure to assist with Association management issues, provide timely and expert consultation, and assist with Association programs.

Committee chairs will be appointed by the incoming President. The board will conduct an annual review of committee performance.

5.1 Strategic Goals

Committee charges will stem from the strategic plan and will advance the plan's mission and goals. Ad hoc committees may be appointed by the President or executive committee at any time in accordance with the bylaws. Upon completing their charge, ad hoc committees will disband.

5.2 Agendas and Minutes

All committees will prepare agendas for their meetings and record written meeting minutes, which

will be provided to the Association's executive director within 30 days of the committee meeting.

5.3 Authority

Committees have no authority to sign contracts, incur debt, or speak for the Association without explicit delegation of the president of the board.

5.4 Committee Original Works

The creative work of committees will be assigned to the Association and may not be considered the property of the committee or the committee's members.